



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY**Utility Address:** 175 SOUTH LEONARD STREET

WEST SALEM, WI 54669

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH R KNUTSON**Title:** ADMINISTRATOR**Office Address:**

175 SOUTH LEONARD STREET

WEST SALEM, WI 54669

Telephone: (608) 786 - 1858**Fax Number:** (608) 786 - 1988**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR MICHAEL G TEMP**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.

201 MAIN STREET SUITE 210

LA CROSSE, WI 54601

Telephone: (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** mtemp@centurytel.net

President, chairman, or head of utility commission/board or committee:

Name: MR DENNIS MANTHEI**Title:** CHAIRMAN**Office Address:**

527 W GARLAND STREET

WEST SALEM, WI 54669

Telephone: (608) 786 - 1858**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MICHAEL G TEMP**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.
201 MAIN STREET SUITE 210
LA CROSSE, WI 54601**Telephone:** (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** mtemp@centurytel.net**Date of most recent audit report:** 2/15/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
175 SOUTH LEONARD STREET
WEST SALEM, WI 54669**Telephone:** (608) 786 - 2850**Fax Number:** (608) 786 - 1988**E-mail Address:**

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

MR HAROLD HOFFMAN, II

MR HERB LONG

MR DENNIS MANTHEI

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 10/16/197

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	906,944	874,757	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	241,297	259,587	2
Depreciation Expense (403)	242,418	165,544	3
Amortization Expense (404-407)	723	723	4
Taxes (408)	60,917	60,709	5
Total Operating Expenses	545,355	486,563	
Net Operating Income	361,589	388,194	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	361,589	388,194	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,207	23,835	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,207	23,835	
Total Income	388,796	412,029	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	66,642	13
Total Miscellaneous Income Deductions	0	66,642	
Income Before Interest Charges	388,796	345,387	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	168,631	62,665	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	100,637	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	168,631	163,302	
Net Income	220,165	182,085	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	911,922	729,837	20
Balance Transferred from Income (433)	220,165	182,085	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,132,087	911,922	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	5,578	5
SEWER UTILITY	21,629	6
Total (Acct. 419):	27,207	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	295,440	0	611,504	0	906,944	1
Less: interdepartmental sales	5,239		0	0	5,239	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	3,742				3,742	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	286,459	0	611,504	0	897,963	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	39,621		39,621	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	41,656		41,656	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	81,277	0	81,277	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,681,522	9,408,931	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,148,050	940,370	2
Net Utility Plant	8,533,472	8,468,561	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,211	12,366	6
Special Funds (125)	250,884	246,725	7
Total Other Property and Investments	259,095	259,091	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	749,607	659,381	8
Temporary Cash Investments (132)	248,803	234,915	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	139,046	135,065	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	50,177	53,466	14
Materials and Supplies (150)	8,075	9,485	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,099	2,755	17
Total Current and Accrued Assets	1,198,807	1,095,067	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,278	12,517	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	17,750	20
Total Deferred Debits	27,278	30,267	
Total Assets and Other Debits	10,018,652	9,852,986	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,132,087	911,922	23
Total Proprietary Capital	1,224,730	1,004,565	
LONG-TERM DEBT			
Bonds (221)	1,176,000	1,269,500	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	4,423,090	4,498,017	26
Total Long-Term Debt	5,599,090	5,767,517	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	165,000	40,000	27
Accounts Payable (232)	22,964	29,189	28
Payables to Municipality (233)	16,109	18,332	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	28,748	38,653	32
Other Current and Accrued Liabilities (238)	5,360	5,420	33
Total Current and Accrued Liabilities	238,181	131,594	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,956,651	2,949,310	41
Total Liabilities and Other Credits	10,018,652	9,852,986	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,384,306	6,297,216	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,384,306	6,297,216	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	585,910	562,140	0	0	10
Total Accumulated Provision	585,910	562,140	0	0	
Net Utility Plant	2,798,396	5,735,076	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	526,490	413,880			940,370	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,243	166,175			242,418	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,517	(4,517)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	190				190	10
Other credits (specify):						11
					0	12
Total credits	80,950	161,658	0	0	242,608	13
Debits during year						14
Book cost of plant retired	21,530	13,398			34,928	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,530	13,398	0	0	34,928	19
Balance End of Year	585,910	562,140	0	0	1,148,050	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,075	9,191	2
Sewer utility	0	294	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	8,075	9,485	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	2,266	181	15,484	1
REFUNDING REV BONDS - 1998	723	181	11,794	2
Total			27,278	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	92,643	1
Changes during year (explain):		2
Balance end of year	92,643	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	231,000	1
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	945,000	2
Total Bonds (Account 221):				1,176,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	4,423,090	1
Total for Account 224				4,423,090	
Notes Payable (231)					
ADVANCE FROM MUNICIPALITY	12/31/2000	12/30/2001	0.00%	165,000	2
Total for Account 231				165,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	0	2,266	2,266	0	1
REV BOND	2,448	14,550	14,860	2,138	2
98 REFUND REV BOND	7,298	42,397	42,745	6,950	3
Subtotal	9,746	59,213	59,871	9,088	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	0	109,418	89,758	19,660	5
Subtotal	0	109,418	89,758	19,660	
Notes Payable (231)					
CLEAN WATER FUND	28,907		28,907	0	6
Subtotal	28,907	0	28,907	0	
Total	38,653	168,631	178,536	28,748	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,620,551	0	0	1,328,759	0	2,949,310	1
Add credits during year:							
For Services	400			350		750	2
For Mains						0	3
Other (specify):							
SEWER LATERAL REPLACEMENTS				6,591		6,591	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,620,951	0	0	1,335,700	0	2,956,651	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	8,211	2
Total (Acct. 124):	8,211	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	120,984	3
SEWER RESTRICTED INVESTMENTS	129,900	4
Total (Acct. 125):	250,884	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,080	6
Electric		7
Sewer (Regulated)	99,966	8
Other (specify):		
NONE		9
Total (Acct. 142):	139,046	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER UTILITY	14,535	13
SEWER UTILITY	35,642	14
Total (Acct. 145):	50,177	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATER UTILITY	4,995	18
SEWER UTILITY	11,114	19
Total (Acct. 233):	16,109	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,317,283	0	6,227,943	0	9,545,226	1
Materials and Supplies	8,633	0	147	0	8,780	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	556,200	0	488,010	0	1,044,210	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,620,751	0	1,332,229	0	2,952,980	6
Other (specify):					0	7
Average Net Rate Base	1,148,965	0	4,407,851	0	5,556,816	
Net Operating Income	61,323	0	300,266	0	361,589	8
Net Operating Income as a percent of						
Average Net Rate Base	5.34%	N/A	6.81%	N/A	6.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	92,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,022,004	3
Other (Specify):		4
Total Average Proprietary Capital	1,114,647	
Net Income		
Net Income	220,165	5
Percent Return on Proprietary Capital	19.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

SEWER LATERAL REPLACEMENT CHARGES BASED ON COST PER FOOT PER CHARGES FROM CONTRACTOR.

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Kenneth R. Knutson, Administrator
West Salem Municipal Joint Water & Sewer Utility
175 South Leonard Street
West Salem, WI 54669-1620

2000 Analytical Review DWCCA-6430-ELE

Dear Mr. Knutson:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. On page F-19, \$14,535 is reported in Account 145 described as "water utility." The schedule note requests that amounts greater than \$5,000 be described "fully." In the future, please provide more detail for amounts greater than \$5,000. This was brought to your attention in the 1999 review.

2. On page F-15, an amount is reported in Account 231, Notes Payable described as an advance from the municipality. Account 231 is for amounts subject to current settlement from other than the municipality. Please reclassify any amounts due to the municipality subject to current settlement to Account 233, Payables to the Municipality, or for longer-term settlement to Account 223, Advances from the Municipality. This was brought to your attention in the 1999 review.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6430.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	290,538	1
Total Sales of Water	290,538	
Other Operating Revenues		
Forfeited Discounts (470)	1,160	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,742	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,902	
Total Operating Revenues	295,440	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,699	8
Pumping Expenses (620-625)	31,048	9
Water Treatment Expenses (630-635)	6,548	10
Transmission and Distribution Expenses (640-655)	11,392	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	40,630	14
Total Operation and Maintenance Expenses	101,317	
Other Operating Expenses		
Depreciation Expense (403)	76,243	15
Amortization Expense (404-407)	558	16
Taxes (408)	55,999	17
Total Other Operating Expenses	132,800	
Total Operating Expenses	234,117	
NET OPERATING INCOME	61,323	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,266	80,666	138,102	4
Commercial	116	44,190	55,609	5
Industrial	6	17,893	15,566	6
Total Metered Sales to General Customers (461)	1,388	142,749	209,277	
Private Fire Protection Service (462)	4		1,141	7
Public Fire Protection Service (463)	1		60,097	8
Other Sales to Public Authorities (464)	11	14,207	14,784	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	4,886	5,239	12
Total Sales of Water	1,406	161,842	290,538	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	60,097	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	60,097	
Forfeited Discounts (470):		
Customer late payment charges	1,160	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,160	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,742	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,742	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	9,400	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,299	4
Total Source of Supply Expenses	11,699	
PUMPING EXPENSES		
Operation Labor (620)	19,153	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,895	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	31,048	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	6,548	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	6,548	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	4,792	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	1,100	17
Maintenance of Services (652)	1,100	18
Maintenance of Meters (653)	3,600	19
Maintenance of Hydrants (654)	800	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	11,392	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	<u>0</u>	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,068	27
Office Supplies and Expenses (921)	654	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,576	30
Property Insurance (924)	2,690	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	14,390	33
Regulatory Commission Expenses (928)	3,640	34
Miscellaneous General Expenses (930)	212	35
Transportation Expenses (933)	400	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	<u>40,630</u>	
Total Operation and Maintenance Expenses	<u><u>101,317</u></u>	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		53,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,209	2
Net property tax equivalent		52,068	
Social Security		3,284	3
PSC Remainder Assessment		647	4
Other (specify): NONE			5
Total tax expense		55,999	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250724				3
County tax rate	mills		5.287103				4
Local tax rate	mills		5.181283				5
School tax rate	mills		12.699134				6
Voc. school tax rate	mills		2.937998				7
Other tax rate - Local	mills		1.068940				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.425182				10
Less: state credit	mills		1.852229				11
Net tax rate	mills		25.572953				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.181283				14
Combined School Tax Rate	mills		15.637132				15
Other Tax Rate - Local	mills		1.068940				16
Total Local & School Tax	mills		21.887355				17
Total Tax Rate	mills		27.425182				18
Ratio of Local and School Tax to Total	dec.		0.798075				19
Total tax net of state credit	mills		25.572953				20
Net Local and School Tax Rate	mills		20.409137				21
Utility Plant, Jan. 1	\$	3,250,260	3,250,260				22
Materials & Supplies	\$	9,191	9,191				23
Subtotal	\$	3,259,451	3,259,451				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,259,451	3,259,451				26
Assessment Ratio	dec.		0.800882				27
Assessed Value	\$	2,610,436	2,610,436				28
Net Local & School Rate	mills		20.409137				29
Tax Equiv. Computed for Current Year	\$	53,277	53,277				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	53,277					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	686,883		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	708,328	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	184,300		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,122		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	247,388	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,886		23
Total Water Treatment Plant	5,886	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,445	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(524,283)	162,600	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(524,283)	184,045	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		21,654	205,954	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		28,237	87,359	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,966	20
Total Pumping Plant	0	49,891	297,279	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		474,392	480,278	23
Total Water Treatment Plant	0	474,392	480,278	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	1,433,487	142,151	27
Fire Mains (344)	0		28
Services (345)	245,606	400	29
Meters (346)	147,917	5,560	30
Hydrants (348)	238,311	7,465	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,272,344	155,576	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,195		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,119		44
Other Tangible Property (399)	0		45
Total General Plant	16,314	0	
Total utility plant in service directly assignable	3,250,260	155,576	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,250,260	155,576	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			203,023	26
Transmission and Distribution Mains (343)	20,500		1,555,138	27
Fire Mains (344)			0	28
Services (345)			246,006	29
Meters (346)	280		153,197	30
Hydrants (348)	750		245,026	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	21,530	0	2,406,390	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			4,195	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			12,119	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	16,314	
Total utility plant in service directly assignable	21,530	0	3,384,306	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	21,530	0	3,384,306	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,653	13,653	1
February			12,020	12,020	2
March			13,643	13,643	3
April			13,400	13,400	4
May			16,535	16,535	5
June			14,719	14,719	6
July			16,223	16,223	7
August			16,036	16,036	8
September			14,498	14,498	9
October			14,221	14,221	10
November			12,563	12,563	11
December			13,331	13,331	12
Total for year	0	0	170,842	170,842	
Less: Measured or estimated water used in main flushing and water treatment during year				2,668	13
Less: Other utility use				1,800	14
Other utility use explanation:					15
MAIN BREAKS, WELL MAINT, METER TESTS					
Water pumped into distribution system				166,374	16
Less: Water sold				161,842	17
Losses and unaccounted for				4,532	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				961	21
Date of maximum: 5/8/2000					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				215	24
Date of minimum: 4/1/2000					25
Total KWH used for pumping for the year				270,203	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1973	1975	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1975		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	100		7
Total capacity in gallons	750,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4200		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	S	1.000	140	0	0	0	140	1
A	S	1.250	996	0	0	0	996	2
M	S	1.250	808	0	56	0	752	3
A	T	2.000	762	0	108	0	654	4
M	T	2.000	125	0	0	0	125	5
P	T	2.000	80	0	0	0	80	6
M	T	4.000	10,495	0	850	0	9,645	7
P	T	4.000	450	0	0	0	450	8
M	D	6.000	62,012	551	950	0	61,613	9
P	D	6.000	1,990	0	0	0	1,990	10
M	D	8.000	22,475	1,800	0	0	24,275	11
M	D	10.000	7,141	0	0	0	7,141	12
M	D	12.000	8,882	0	0	0	8,882	13
M	D	14.000	5,406	0	0	0	5,406	14
Total Within Municipality			121,762	2,351	1,964	0	122,149	
Total Utility			121,762	2,351	1,964	0	122,149	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	867	0	0	0	867		1
M	1.000	468	1	0	0	469	28	2
M	1.250	9	0	0	0	9		3
M	1.500	14	0	0	0	14		4
P	1.500	1	0	0	0	1		5
M	2.000	9	0	0	0	9		6
M	4.000	5	0	0	0	5		7
P	4.000	1	0	0	0	1		8
M	6.000	4	0	0	0	4		9
Total Utility		1,378	1	0	0	1,379	28	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,363	50	101	0	1,312	253	1
0.750	22	3	2	0	23	10	2
1.000	41	0	0	0	41	2	3
1.500	20	0	0	0	20	0	4
2.000	6	0	0	0	6	2	5
3.000	4	0	0	0	4	3	6
4.000	6	0	0	0	6	6	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	1	9
Total:	1,465	53	103	0	1,415	279	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,217	78	2	5	2	8	1,312	1
0.750	10	12	0	0	0	1	23	2
1.000	39	1	1	0	0	0	41	3
1.500	0	13	2	4	1	0	20	4
2.000	0	5	0	1	0	0	6	5
3.000	0	3	0	0	1	0	4	6
4.000	0	4	1	1	0	0	6	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,266	116	6	11	7	9	1,415	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	201	4	2		203	2
Total Fire Hydrants	201	4	2	0	203	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	203
Number of distribution system valves end of year:	389
Number of distribution valves operated during year:	195

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ADJUSTMENTS MADE PER RECOMMENDATION FROM PSC - LETTER DATED JULY 6, 2000.

Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE PAID BY THE UTILITY.

Water Services (Page W-16)

WATER SERVICES ARE PAID BY THE PROPERTY OWNER - NONE ARE PAID BY THE UTILITY.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	604,352	1
Total Sewage Operating Revenues	604,352	
Other Operating Revenues		
Forfeited Discounts (631)	2,808	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	4,344	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	7,152	
Total Operating Revenues	611,504	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	95,100	8
Maintenance Expenses (831-834)	7,446	9
Customer Accounting & Collection Expenses (840-843)	2,617	10
Administrative and General Expenses (850-857)	34,817	11
Total Operation and Maintenance Expenses	139,980	
Other Operating Expenses		
Depreciation Expense (403)	166,175	12
Amortization Expense (404)	165	13
Taxes (408)	4,918	14
Total Other Operating Expenses	171,258	
Total Operating Expenses	311,238	
NET OPERATING INCOME	300,266	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,261	80,666	347,785	5
Commercial Revenues	112	44,190	184,734	6
Industrial Revenues	6	17,893	35,358	7
Revenues from Public Authorities	11	12,607	36,475	8
Total Measured Service to General Customers (622)	1,390	155,356	604,352	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,390	155,356	604,352	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,808	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,808	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SLUDGE HAULING	4,344	6
Total Miscellaneous Operating Revenues (635)	4,344	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	31,256	1
Power and Fuel for Pumping (821)	22,506	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	3,262	4
Phosphorous Removal Chemicals (824)	1,500	5
Sludge Conditioning Chemicals (825)	3,200	6
Other Chemicals for Sewage Treatment (826)	5,894	7
Other Operating Supplies and Expenses (827)	26,982	8
Transportation Expenses (828)	500	9
Rents (829)		10
Total Operation Expenses	95,100	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	2,588	11
Maintenance of Collection System Pumping Equipment (832)	1,200	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,458	13
Maintenance of General Plant Structures and Equipment (834)	1,200	14
Total Maintenance Expenses	7,446	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,117	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,500	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,617	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	10,400	19
Office Supplies and Expenses (851)	713	20
Outside Services Employed (852)	4,537	21
Insurance Expense (853)	3,666	22
Employees Pensions and Benefits (854)	10,792	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	107	24
Miscellaneous General Expenses (856)	4,602	25
Rents (857)		26
Total Administrative and General Expenses	34,817	
Total Operation and Maintenance Expenses	139,980	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		3,062	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,209	2
PSC Remainder Assessment		647	3
Other (specify): NONE			4
Total tax expense		4,918	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	129,976	6,942	6
Collecting Mains and Accessories (313)	709,555	74,549	7
Interceptor Mains and Accessories (314)	291,788		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,131,319	81,491	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	42,500		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	42,500	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	5,040		17
Structures and Improvements (331)	3,273,552	70,452	18
Preliminary Treatment Equipment (332)	131,859		19
Primary Treatment Equipment (333)	174,568		20
Secondary Treatment Equipment (334)	133,010		21
Advanced Treatment Equipment (335)	100,956		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	444,603		24
Plant Site Piping (338)	450,306		25
Flow Metering and Monitoring Equipment (339)	136,931		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	1,648		135,270	6
Collecting Mains and Accessories (313)	11,750		772,354	7
Interceptor Mains and Accessories (314)			291,788	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	13,398	0	1,199,412	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			42,500	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	42,500	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			5,040	17
Structures and Improvements (331)			3,344,004	18
Preliminary Treatment Equipment (332)			131,859	19
Primary Treatment Equipment (333)			174,568	20
Secondary Treatment Equipment (334)			133,010	21
Advanced Treatment Equipment (335)			100,956	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			444,603	24
Plant Site Piping (338)			450,306	25
Flow Metering and Monitoring Equipment (339)			136,931	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	53,321		28
Total Treatment and Disposal Plant	4,904,146	70,452	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	18,615		31
Computer Equipment (372.1)	10,402		32
Transportation Equipment (373)	22,355		33
Other General Equipment (379)	29,334		34
Other Tangible Property (390)	0		35
Total General Plant	80,706	0	
Total utility plant in service directly assignable	6,158,671	151,943	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,158,671	151,943	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			53,321	28
Total Treatment and Disposal Plant	0	0	4,974,598	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			18,615	31
Computer Equipment (372.1)			10,402	32
Transportation Equipment (373)			22,355	33
Other General Equipment (379)			29,334	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	80,706	
Total utility plant in service directly assignable	13,398	0	6,297,216	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	13,398	0	6,297,216	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	1,221	9	8	0	1,222	29	1
Sewer	6.000	155	0	0	0	155		2
Total Utility		1,376	9	8	0	1,377	29	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	678	0	0	0	678	1
6.000	9,573	0	0	0	9,573	2
8.000	63,983	415	415	0	63,983	3
10.000	11,278	0	0	0	11,278	4
12.000	10,192	0	0	0	10,192	5
15.000	2,956	0	0	0	2,956	6
18.000	2,287	0	0	0	2,287	7
21.000	834	0	0	0	834	8
24.000	1,353	0	0	0	1,353	9
Total Utility	103,134	415	415	0	103,134	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

SEWER MAIN AND MANHOLES WERE REMOVED AND REPLACED BY UTILITY WHEN THE VILLAGE WAS DOING STREET RECONSTRUCTION. AMOUNT IN STRUCTURES AND IMPROVEMENTS IS THE FINAL PAYMENT FOR WWTP.

Sewer Services (Page S-09)

ALL SEWER SERVICES ADDED IN 2000 WERE PAID BY OWNERS OF THE PROPERTY. EIGHT ADDITIONS AND REMOVALS WERE DONE IN CONJUNCTION WITH THE VILLAGE DOING STREET RECONSTRUCTION AND THE SEWER LATERALS WERE REPLACED AT OWNERS REQUEST WITH THE FUNDS CHARGED AND COLLECTED CREDITED TO AID IN CONSTRUCTION.

Sewer Mains (Page S-10)

ALONG WITH SEWER MAIN REPLACEMENT, SEVERAL MANHOLES WERE REMOVED AND REPLACED.
